

Prepare the current assets section. (List Current Assets in order of liquidity.)

**ROLAND COMPANY**  
Balance Sheet

December 31, 2020

Current Assets

Cash

\$ 75,000

Accounts Receivable

221,000

Inventories

Finished Goods

\$ 81,000

Work in Process

98,000

Raw Materials

64,000

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263,000

Prepaid Expenses

58,000

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Total Current Assets

617,000

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# Quizlet Accounting Chapter 14

**Jerry J. Weygandt**

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